

**County of Placer, California**

**Road Special Revenue Fund**  
**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended June 30, 2006**  
(amounts expressed in thousands)

|   | <u>Budgeted Amounts</u> |                   | <u>Actual<br/>Amounts</u> | <u>Variance with<br/>Final Budget</u> |
|---|-------------------------|-------------------|---------------------------|---------------------------------------|
|   | <u>Original</u>         | <u>Final</u>      |                           |                                       |
| <b>Revenues</b>   |                         |                   |                           |                                       |
| Taxes   | \$ 2,263                | \$ 2,263          | \$ 2,322                  | \$ 59                                 |
| Licenses and permits                                      | 70                      | 70                | 80                        | 10                                    |
| Fines, forfeitures and penalties                          | -                       | -                 | 965                       | 965                                   |
| Use of money and property                                 | 350                     | 350               | 1,305                     | 955                                   |
| Intergovernmental   | 26,614                  | 26,614            | 19,649                    | (6,965)                               |
| Charges for services                                      | 14,332                  | 14,332            | 6,309                     | (8,023)                               |
| Contributions and donations                               |                         |                   | 429                       | 429                                   |
| Miscellaneous   | 40                      | 40                | 21                        | (19)                                  |
| Total revenues  | <u>43,669</u>           | <u>43,669</u>     | <u>31,080</u>             | <u>(12,589)</u>                       |
| <b>Expenditures</b>                                       |                         |                   |                           |                                       |
| Current:  |                         |                   |                           |                                       |
| Public ways and facilities:                               |                         |                   |                           |                                       |
| Road maintenance  | 13,825                  | 13,742            | 13,910                    | (168)                                 |
| Engineering   | 37,409                  | 37,389            | 13,775                    | 23,614                                |
| Total public ways and facilities                          | <u>51,234</u>           | <u>51,131</u>     | <u>27,685</u>             | <u>23,446</u>                         |
| Debt service:   |                         |                   |                           |                                       |
| Principal   | 100                     | 100               | 56                        | 44                                    |
| Interest and fiscal charges                               | 5                       | 5                 | 4                         | 1                                     |
| Capital outlay  | <u>7,145</u>            | <u>7,228</u>      | <u>2,023</u>              | <u>5,205</u>                          |
| Total expenditures  | <u>58,484</u>           | <u>58,464</u>     | <u>29,768</u>             | <u>28,696</u>                         |
| Excess (deficiency) of revenues over (under) expenditures | <u>(14,815)</u>         | <u>(14,795)</u>   | <u>1,312</u>              | <u>16,107</u>                         |
| <b>Other Financing Sources (Uses)</b>                     |                         |                   |                           |                                       |
| Proceeds from sale of capital assets                      | 30                      | 30                | 20                        | (10)                                  |
| Transfers in  | 5,771                   | 5,771             | 6,311                     | 540                                   |
| Transfers out   | (250)                   | (250)             | (1,027)                   | (777)                                 |
| Total other financing sources (uses)                      | <u>5,551</u>            | <u>5,551</u>      | <u>5,304</u>              | <u>(247)</u>                          |
| <b>Net change in fund balance</b>                         | <u>\$ (9,264)</u>       | <u>\$ (9,244)</u> | <u>6,616</u>              | <u>\$ 15,860</u>                      |
| Fund balances, beginning of year, as restated             |                         |                   | <u>44,593</u>             |                                       |
| Fund balances, end of year                                |                         |                   | <u>\$ 51,209</u>          |                                       |

The note to the required supplementary information is an integral part of this statement.